

**THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

**In re:** § **Case No. 22-33553**  
§ **ALEXANDER E. JONES** § **(Chapter 7)**  
§  
§  
§  
§  
**Debtor.** §

**THIRD MONTHLY FEE STATEMENT OF TPS-WEST LLC AS ACCOUNTANT  
FOR CHAPTER 7 TRUSTEE, CHRISTOPHER R. MURRAY, FOR ALLOWANCE OF  
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD  
FROM MAY 1, 2025 THROUGH SEPTEMBER 30, 2025**

<b>Name of Applicant:</b>	TPS-West LLC as Accountant for the Chapter 7 Trustee
<b>Date of Retention Order:</b>	02/07/2025 [DE 1073]
<b>Period for which Fees and Expenses are Incurred:</b>	May 1, 2025 through and including September 30, 2025
<b>Interim Fees Incurred:</b>	<b>\$15,383.00</b>
<b>Interim Payment of Fees Requested (80%):</b>	<b>\$12,306.40</b>
<b>Interim Expenses Incurred:</b>	<b>\$15.20</b>
<b>Total Fees and Expenses Due:</b>	<b>\$12,321.60</b>

This is the Third Monthly Fee Statement.

TPS-West LLC (“TPSW”), as Accountant for the Chapter 7 Trustee, Christopher R. Murray (the “Trustee”), submits this Third Monthly Fee Statement (the “Fee Statement”) for the period from May 1, 2025 through September 30, 2025 (the “Application Period”) in accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Trustee* [DE 793] (the “Interim Compensation Order”).

TPSW requests compensation for professional services rendered in the amount of \$15,383.00 (the “Fees”), and for reimbursement of out-of-pocket expenses incurred in the amount of \$15.20 (the “Expenses”) for the Application Period. Eighty percent (80%) of the fees equals \$12,306.40 and one hundred percent (100%) of the Expenses equals \$15.20 for a total requested amount of \$12,321.60.

Summaries of the calculations for these fees by project category and expenses are attached hereto as **Exhibit 1** and **Exhibit 2**, respectively. A summary of the time expended by TPSW’s professionals, together with their respective hourly rates, is attached hereto as **Exhibit 3**. TPSW’s invoice for the Application Period is attached hereto as **Exhibit 4**.

**WHEREFORE**, TPSW respectfully requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of eighty percent (80%) of the compensation sought, in the amount of \$12,306.40 and reimbursement of one hundred percent (100%) of expenses incurred in the amount of \$15.20 for a total amount of \$12,321.60.

Dated: October 10, 2025

Respectfully submitted,

**TPS-WEST LLC**

*Richard Anderson*  
Richard P. Anderson, CPA  
10260 Westheimer Rd., Suite 210  
Houston, TX 77042  
*Accountant for the Chapter 7 Trustee*

**CERTIFICATE OF SERVICE**

This will certify that a true and correct copy of the foregoing document was forwarded by electronic transmission to all registered ECF users appearing in the case on October 10, 2025.

*/s/ Jacqueline Q. Chiba*  
Jacqueline Q. Chiba  
General Bankruptcy Counsel  
for the Chapter 7 Trustee

**EXHIBIT 1**

**SUMMARY OF TIME EXPENDED BY PROJECT CATEGORY**

<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
Federal Income Tax	54.40	\$15,128.00
Other Taxation Issues	0.30	\$51.00
Fee/Employment Application	1.80	\$204.00
<b>TOTAL</b>	<b>56.50</b>	<b>\$15,383.00</b>

**EXHIBIT 2**

**SUMMARY OF EXPENSES**

<b>Expense Type</b>	<b>Amount</b>
Copy, Print, and/or Mailing	\$15.20
<b>TOTAL</b>	<b>\$15.20</b>

**EXHIBIT 3****SUMMARY OF TIME EXPENDED BY BILLING PROFESSIONALS**

<b>Professional</b>	<b>Hourly Rate</b>	<b>Total Hours</b>
James L. Clarke	NO CHARGE	0.40
Natalie S. Hinson	\$170.00	2.10
Natalie S. Hinson	NO CHARGE	0.20
Rhonda B. Fronk	275.00	46.00
Richard P. Anderson	330.00	7.20
Richard P. Anderson	NO CHARGE	0.60
<b>TOTAL</b>		<b>56.50</b>

**EXHIBIT 4**

**INVOICE**

TPS-West, LLC  
 Certified Public Accountants  
 10260 Westheimer Rd., Suite 210  
 Houston, TX 77042

Invoice submitted to:  
 Alexander E. Jones Bk # 22-33553-CML-7  
 c/o Christopher Murray, Chapter 7  
 Bankruptcy Trustee  
 602 Sawyer Street  
 Suite 400  
 Houston, TX 77007

October 1, 2025

Invoice #4141

Professional Services

			Hrs/Rate	Amount
<u>Federal Income Taxes</u>				
8/5/2025	NH	Email correspondence re: 2024 Form 1041.	0.10 \$170.00/hr	\$17.00
	NH	Prepare IRS Form 2848 (Power of Attorney).	0.30 \$170.00/hr	\$51.00
	RBF	Telephone conference with Trustee, counsel Schultz, and R Anderson re: tax issues related to the filing of 2024 Form 1041 estate tax return.	0.80 \$275.00/hr	\$220.00
8/6/2025	RBF	Finalize/transmit Form 2828 Power of Attorney to IRS.	0.70 \$275.00/hr	\$192.50
8/14/2025	RBF	Begin analysis of tax data for use in 2024 Form 1041 consolidated income tax return.	2.80 \$275.00/hr	\$770.00
8/20/2025	RBF	Continue analysis and preparation of tax data for use in 2024 Form 1041 income tax return.	2.20 \$275.00/hr	\$605.00
8/22/2025	RBF	Begin preparation of Bankruptcy Tax Statement to accompany 2024 Form 1041 income tax return.	0.40 \$275.00/hr	\$110.00
	RBF	Continue analysis of tax data for use in 2024 Form 1041 income tax return.	6.20 \$275.00/hr	\$1,705.00
8/28/2025	NH	Review order approving real estate sale.	0.20 \$170.00/hr	\$34.00
9/15/2025	RBF	Prepare IRS tax return filing instruction letter for 2024 Form 1041 income tax package.	0.30 \$275.00/hr	\$82.50
	RBF	Prepare federal 505(b) letter for 2024 Form 1041 income tax package.	0.30 \$275.00/hr	\$82.50
	RBF	Prepare Bankruptcy Tax Statement to accompany 2024 Form 1041 income tax return.	0.40 \$275.00/hr	\$110.00
	RBF	Discuss status of 2024 Form 1041 with Trustee and R Anderson.	0.30 \$275.00/hr	\$82.50
	RBF	Continue with preparation of tax data for use in 2024 Form 1041 income tax return.	0.80 \$275.00/hr	\$220.00
	RPA	Email with C. Murray about status of return.	0.20 \$330.00/hr	\$66.00
9/17/2025	RBF	Telephone calls with IRS to try and obtain a transcript of the 2023 Form 1041 filed for the estate (attempts to retrieve a copy of the transcript online, as well as requests by the Trustee to obtain a copy of the actual return from the previous accountant, have not been successful).	1.20 \$275.00/hr	\$330.00
9/22/2025	RBF	Obtain IRS transcripts for use in determining tax return filing requirements, if any, for 2023 Form 1041.	0.80 \$275.00/hr	\$220.00
	RBF	Review additional court documents relevant to tax issues to determine proper tax treatment for 2023 Form 1041 income tax return.	0.90 \$275.00/hr	\$247.50
	RBF	Begin analysis of tax data for use in 2023 Form 1041 income tax return.	1.50 \$275.00/hr	\$412.50

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			Hrs/Rate	Amount
9/23/2025	RBF	Continue analysis of tax data for use in 2023 Form 1041 income tax return.	7.60 \$275.00/hr	\$2,090.00
9/24/2025	RBF	Preparation of tax data for use in 2023 Form 1041 income tax return.	7.20 \$275.00/hr	\$1,980.00
9/25/2025	RBF	Prepare IRS tax return filing instruction letter for 2023 Form 1041 income tax package.	0.20 \$275.00/hr	\$55.00
	RBF	Prepare federal 505(b) letter for 2023 Form 1041 income tax package.	0.20 \$275.00/hr	\$55.00
	RBF	Prepare draft of 2023 Form 1041 income tax return for review.	0.40 \$275.00/hr	\$110.00
	RBF	Prepare draft of 2024 Form 1041 income tax return for review.	0.40 \$275.00/hr	\$110.00
	RBF	Prepare Bankruptcy Tax Statement to accompany 2023 Form 1041 income tax return.	0.80 \$275.00/hr	\$220.00
	RBF	Begin preparation of tax workpapers to support 2023 Form 1041 income tax return.	4.50 \$275.00/hr	\$1,237.50
	RBF	Finalize preparation of tax data for use in 2023 Form 1041 income tax return.	0.60 \$275.00/hr	\$165.00
	RBF	Finalize preparation of tax data for use in 2024 Form 1041 income tax return.	0.90 \$275.00/hr	\$247.50
9/26/2025	RBF	Finish preparation of tax workpapers to support 2023 Form 1041 income tax return.	3.60 \$275.00/hr	\$990.00
	RPA	Discuss 2023 and 2024 tax filings with R. Fronk.	0.60 \$330.00/hr	NO CHARGE
9/29/2025	RPA	Review of 2024 federal income tax return along with associated working papers	3.60 \$330.00/hr	\$1,188.00
	RPA	Review of 2023 federal income tax return along with associated working papers	3.40 \$330.00/hr	\$1,122.00
<b>SUBTOTAL:</b>			[ 54.40	\$15,128.00]

Other Taxation Issues

6/23/2025	NH	Email correspondence from the trustee re: 2024 Form 1099's.	0.10 \$170.00/hr	\$17.00
	NH	Report 2024 1099 status findings to the trustee.	0.10 \$170.00/hr	\$17.00
	NH	Review case file re: 2024 1099 status.	0.10 \$170.00/hr	\$17.00
<b>SUBTOTAL:</b>			[ 0.30	\$51.00]

TPSW Fee Application

5/1/2025	JLC	Prepare monthly invoice for fee application to be prepared by Trustee counsel (No Charge).	0.40	NO CHARGE
	NH	Review/submit invoice for Monthly Fee Statement (April 2025) to trustee's counsel.	0.20 \$170.00/hr	\$34.00
5/6/2025	NH	Review TPSW Monthly Fee Statement 2 draft.	0.20 \$170.00/hr	\$34.00
5/7/2025	NH	Submit executed Monthly Fee Statement (April 2025) to trustee's counsel.	0.10 \$170.00/hr	\$17.00
5/9/2025	NH	Update case file with Monthly Fee Statement (April 2025) as filed.	0.20 \$170.00/hr	NO CHARGE
5/19/2025	NH	Review draft of TPS West first interim fee application covering the period of 12/20/24 - 4/30/25.	0.30 \$170.00/hr	\$51.00
6/12/2025	NH	Review CNO filed re: TPS-West first interim fee app.	0.20 \$170.00/hr	\$34.00
6/13/2025	NH	Review order approving first interim fee app for TPSWest.	0.20 \$170.00/hr	\$34.00
<b>SUBTOTAL:</b>			[ 1.80	\$204.00]

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			Hours	Amount
For professional services rendered			56.50	\$15,383.00
Additional Charges :				
<u>Copy Expense</u>				
5/1/2025 NH	Monthly copy count: April 2025			\$3.20
5/30/2025 NH	Monthly copy count - May 2025			\$8.80
8/29/2025 NH	Monthly copy count: August 2025			\$3.20
SUBTOTAL:			[	\$15.20]
Total costs				\$15.20
Total amount of this bill				\$15,398.20
Balance due				\$15,398.20

  

Name	User Summary		
	Hours	Rate	Amount
James L. Clarke	0.40	\$0.00	\$0.00
Natalie S. Hinson	2.10	\$170.00	\$357.00
Natalie S. Hinson	0.20	\$0.00	\$0.00
Rhonda B. Fronk	46.00	\$275.00	\$12,650.00
Richard P. Anderson	7.20	\$330.00	\$2,376.00
Richard P. Anderson	0.60	\$0.00	\$0.00